

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK**

dismissal, with prejudice to refile, of Lincoln's claims in this action against the Receiver.

Each party shall bear its own costs and fees with respect to this action.

Furthermore, Lincoln and Third-Party Defendant Zalman Silber ("Silber") hereby stipulate to the dismissal, without prejudice, of Lincoln's claims against Silber. Each party shall bear its own costs and fees with respect to this action.

This Stipulation is not intended, nor shall it be construed, as a stipulation for the dismissal of the Receiver's pending claims against Third-Party Defendants Helen Gisonni; Eve-Lynn Gisonni; Zalman Silber; SBH Programs, LLC; SBH Financial, Frederick Schulman; Silber Family Foundation; Stamford Institutional Fund 2005A, LLC; Stamford Portfolio Management, LLC; The Stamford Group, Inc.; International Partners for Life Corporation.

Dated: October 14, 2010

By: /s/ Jason P. Gosselin
Jason P. Gosselin, Esq.
Drinker Biddle & Reath LLP
One Logan Square
18th & Cherry Streets
Philadelphia, PA 19103
Jason.gosselin@dbr.com

***Attorney for Plaintiff
The Lincoln National Life Insurance
Company***

By: s/Melvin R. McVay
Melvin R. McVay, OK Bar No. 06096
Shannon K. Emmons, OK Bar No. 14272
Corporate Tower/Thirteenth Floor
101 North Robinson
Oklahoma City, Oklahoma 73102
(405) 235-4100
Mrmcvay@phillipsmurrah.com
Skemmons@phillipsmurrah.com

***Attorneys for Defendant H. Thomas
Moran, II, Court-appointed Receiver of
Lydia Capital, LLC***

By: /s/ Ira S. Lipsius
Ira S. Lipsius
Schindel, Farman & Lipsius, LLP
14 Pennsylvania Plaza
Suite 500
New York, NY 10122
(212) 563-1710
Email: iral@sfl-legal.com

Attorney for Zalman Silber

00510369.DOC

I hereby certify that on this 14th day of October, 2010, I electronically filed the foregoing with the Clerk of the Court using the ECF system which will send notification of such filing to the following:

Alix R. Rubin arubin@entwistle-law.com
Richard W. Gonnello rgonnello@entwistle-law.com
William S. Gyves wgyves@entwistle-law.com
Attorney for H. Thomas Moran, II,
Court-Appointed Receiver of Lydia Capital, LLC

Thuy Trang Bui thuy.bui@dbr.com
Attorney for Plaintiff,
The Lincoln National Life Insurance Company

Justin C. Frankel jcf@frankelnewfield.com
Attorney for Helen Gisonni
Attorney for Eve-Lynn Gisonni

Ira S. Lipsius iral@sfl-legal.com
Attorney for Zalman Silber
Attorney for Frederick Schulman

Nolan Edward Shanahan nshanahan@coleschotz.com
Karl E. Robinson krobinson@winthrop.com
Attorneys for SBH Programs, LLC
Attorneys for SBH Financial

Joseph N. Campolo jcampolo@cmnallp.com
Attorney for Stamford Institutional Fund 2005A, LLC
Attorney for Stamford Portfolio Management, LLC
Attorney for The Stamford Group, Inc.

Thomas M. Smith tsmith@kknylaw.com
Attorney for International Partners For Life Corporation

s/ Shannon K. Emmons

I also hereby certify that on this 14th day of October, 2010, I served the foregoing via electronic transmission to the following:

Jason P. Gosselin, Esq.
Drinker Biddle & Reath LLP
One Logan Square
18th & Cherry Streets
Philadelphia, PA 19103
Jason.gosselin@dbr.com

Attorney for Plaintiff
The Lincoln National Life Insurance Company

s/ Shannon K. Emmons